



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE
AUDITOR-CONTROLLER

ADDRESS ALL CORRESPONDENCE TO:
ADMINISTRATIVE SERVICES DIVISION
500 W. TEMPLE ST., ROOM 410
LOS ANGELES, CA 90012-2713

February 20, 2013

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **FISCAL YEAR 2012-13 SECOND QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the second quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JLS:LC:CYL:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 2nd Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2012-13 Total
		OCT 2012	NOV 2012	DEC 2012		
Animal Care & Control						
Miscellaneous Assistance	1,760.95	567.39			567.39	2,328.34
AC&C Credit Card Procedures Assistance	0.00	4,270.20	2,382.79	273.47	6,926.46	6,926.46
TOTAL	1,760.95	4,837.59	2,382.79	273.47	7,493.85	9,254.80
Chief Executive Office						
Policy Roundtable for Child Care Sunset Review	4,962.27	2,146.62	359.09		2,505.71	7,467.98
Labor Management Advisory Committee Sunset Review	1,821.63	1,986.21	748.16	545.61	3,279.98	5,101.61
Quality and Productivity Commission Sunset Review	808.18				0.00	808.18
CEO Miscellaneous	0.00	707.30		424.49	1,131.79	1,131.79
CEO Risk Management Review	0.00	265.20	1632.06		1,897.26	1,897.26
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	0.00			2,971.95	2,971.95	2,971.95
TOTAL	7,592.08	5,105.33	2,739.31	3,942.05	11,786.69	19,378.77
Assessor						
Assessor eCAPS Procurement Internal Control Plan (ICP)	559.09	1,054.76			1,054.76	1,613.85
Assessor Secured Property Tax System Review	177,095.06	43,294.70	16,050.03	9,447.46	68,792.19	245,887.25
Assessor Technical Assistance	1,102.92	678.91			678.91	1,781.83
TOTAL	178,757.07	45,028.37	16,050.03	9,447.46	70,525.86	249,282.93
Agricultural Commissioner/Weights & Measures						
ACWM Technical Assistance	0.00			2,780.97	2,780.97	2,780.97
TOTAL	0.00	0.00	0.00	2,780.97	2,780.97	2,780.97
Beaches & Harbors						
Beaches & Harbors Technical Assistance	1,446.91	17.69	367.36	514.28	899.33	2,346.24
TOTAL	1,446.91	17.69	367.36	514.28	899.33	2,346.24
Board of Supervisors						
BOS Procurement Review	1,485.30				0.00	1,485.30
Commission for Children & Families Sunset Review	1,307.78	893.84			893.84	2,201.62
Historical Landmarks and Records Commission Sunset Review	2,476.12	2,122.18	390.38		2,512.56	4,988.68
Commission on Insurance Sunset Review	2,404.95	35.37	72.11	619.04	726.52	3,131.47
Revolving Fund Review 2010-11	1,943.23	2,957.17	603.49		3,560.66	5,503.89
Third Party Liability Letters 2010-11	367.33	367.40	146.94		514.34	881.67
Sunset Review for Sybil Brand Comm Institutional Inspections	424.49	70.75	5,269.63	889.75	6,230.13	6,654.62
Sunset Review Miscellaneous	1,381.62	955.07	544.19	73.48	1,572.74	2,954.36
BOS Miscellaneous	983.40	3,571.72	318.23		3,889.95	4,873.35
Revolving Fund Review 2011-12	0.00		6,035.01	774.58	6,809.59	6,809.59
Arts Commission Sunset Review	0.00		2,548.12	4,879.29	7,427.41	7,427.41
TOTAL	12,774.22	10,973.50	15,928.10	7,236.14	34,137.74	46,911.96
Consumer Affairs						
Consumer Affairs Advisory Commission Sunset Review	0.00			2,556.34	2,556.34	2,556.34
TOTAL	0.00	0.00	0.00	2,556.34	2,556.34	2,556.34
District Attorney						
District Attorney Budget & Trust Review	132.60				0.00	132.60
District Attorney Payroll and Personnel Review	1,648.10		415.16	3,350.36	3,765.52	5,413.62
District Attorney Miscellaneous Assistance	450.83		44.70		44.70	495.53
District Attorney Timekeeping Review	0.00			8,657.55	8,657.55	8,657.55
TOTAL	2,231.53	0.00	459.86	12,007.91	12,467.77	14,699.30
Coroner/Medical Examiner						
Coroner Credit Card Procedures Assistance	2,290.25	1,750.85	1,419.61	1,008.81	4,179.27	6,469.52
Coroner Mgmt Audit Follow-up Review	28,090.10	3,610.86	4,914.25	9,469.67	17,994.78	46,084.88
Coroner Technical Assistance	179.56	983.48	132.60	962.98	2,079.06	2,258.62
TOTAL	30,559.91	6,345.19	6,466.46	11,441.46	24,253.11	54,813.02

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2012-13 Total
		OCT 2012	NOV 2012	DEC 2012		
Probation						
Probation ICP	1,529.85	1,273.35	2,077.32	3,928.38	7,279.05	8,808.90
Probation Commitments, Accruals, and Trust Fund Review	54,980.45	16,018.38	16,100.29	11,815.22	43,933.89	98,914.34
Probation Prop A Clerical Svcs at Area Office Amendment #2	979.12				0.00	979.12
Probation Prop A Food Services at BJNH, CJH, LPJH & CMYC	60,378.58	2,692.37	53.05	1,028.18	3,773.60	64,152.18
Probation Miscellaneous Assistance	3,350.47	1,783.30	599.97	1,885.06	4,268.33	7,618.80
TOTAL	121,218.47	21,767.40	18,830.63	18,656.84	59,254.87	180,473.34
Parks and Recreation						
Parks Commitments, Accruals, and Trust Fund Review	2,814.04	1,583.93		293.90	1,877.83	4,691.87
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46				0.00	173.46
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	212.16	488.73	1,229.01	3,291.25	5,008.99	5,221.15
Parks Technical Assistance	6,672.65	6,622.85	2,816.31	253.08	9,692.24	16,364.89
Parks Prop A Maintenance Services	0.00			13,671.76	13,671.76	13,671.76
TOTAL	9,872.31	8,695.51	4,045.32	17,509.99	30,250.82	40,123.13
Regional Planning						
RP Commitments, Accruals, and Trust Fund Review	3,117.46				0.00	3,117.46
RP Coastal Improvement Fund Review	10,553.78	1,354.69	1,367.26	367.33	3,089.28	13,643.06
RP Miscellaneous Assistance	1,358.82	73.48			73.48	1,432.30
TOTAL	15,030.06	1,428.17	1,367.26	367.33	3,162.76	18,192.82
Registrar-Recorder						
RR/CC Operations Review	3,825.27				0.00	3,825.27
RR/CC Parking Reimbursement	1,425.63	506.00		35.37	541.37	1,967.00
RR/CC Miscellaneous Assistance	1,615.70	318.24	300.67		618.91	2,234.61
TOTAL	6,866.60	824.24	300.67	35.37	1,160.28	8,026.88
Sheriff's						
Sheriff's Department Budget Review	373.41				0.00	373.41
Sheriff's Accounts Receivable Review	5,625.82				0.00	5,625.82
Sheriff's 3rd Quarter Overtime Monitoring	4,561.77		53.05		53.05	4,614.82
Sheriff's Fixed Assets and Inventory Review	70,579.22	24,562.68	20,364.15	10,362.38	55,289.21	125,868.43
Sheriff's Miscellaneous Assistance	1,028.55	4,481.30	910.28	(3,861.70)	1,529.88	2,558.43
Sheriff's Bulletproof Vest Sales Review	0.00		1,443.65	4,276.86	5,720.51	5,720.51
TOTAL	82,168.77	29,043.98	22,771.13	10,777.54	62,592.65	144,761.42
Treasurer and Tax Collector						
TTC Trust Funds Review	293.88	1,803.30			1,803.30	2,097.18
TTC Payroll and Personnel Review	1,517.13				0.00	1,517.13
Redemption Review FY 2009-11 Statement of Work	899.09	415.16	1,657.35	625.90	2,698.41	3,597.50
WO#7-97 TTC Redemption F/C Audit	1,897.24	146.94		954.68	1,101.62	2,998.86
TTC Technical Miscellaneous	389.11				0.00	389.11
TOTAL	4,996.45	2,365.40	1,657.35	1,580.58	5,603.33	10,599.78
Multiple Departments						
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	6,859.28		5,409.17	106.08	5,515.25	12,374.53
Audit Recommendation Follow-up as of 12/31/11	2,859.62	1,166.85	636.46		1,803.31	4,662.93
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	0.00		357.65	1,750.03	2,107.68	2,107.68
Audit Recommendation Follow-up as of 12/31/12	0.00		146.94	424.31	571.25	571.25
TOTAL	9,718.90	1,166.85	6,550.22	2,280.42	9,997.49	19,716.39
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	484,994.23	137,599.22	99,916.49	101,408.15	338,923.86	823,918.09